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**From:**

**Sent:** Tuesday, May 29, 2012 4:09:32 PM

**To:**

**Cc:**

**Subject:** RE: Form 870-PT

Generally, you would use the name as Taxpayer has written (typed) it on the consolidated return. Generally, it will be listed as "Corporation X and Subsidiaries" (Corporation X being the common parent of the consolidated group).

If the Taxpayer's name is listed on the consolidated return only as "Corporation X" then type in the caption block on the Form 870-PT "Corporation X" and put an asterisk right next to it. At the bottom of the form, type "'\*This is with regard to the consolidated tax liability of the Corporation X and Subsidiaries consolidated group for tax year \_\_\_\_."